

This letter discusses the high impact service facility exemption. See 35 ILCS 120/5j. (This is a GIL.)

September 14, 2004

Dear Xxxxx:

This letter is in response to your letter dated May 20, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

Per instructions of Ill. Admin. Code 1200.100, I am requesting a private letter ruling for a sales and use tax question that I have.

The question concerns the definition of a phrase used both in Ill. Admin. Code 520.1600 and ILCS Sec. 120/1j. The phrase is 'in-house services' and is used in the sentence containing the following '...equipment used to maintain and provide in-house services...'. This phrase is used in your code sections dealing with the high impact service facility exemption.

Please respond in writing the manner in which the state defines 'in-house services'. If you have any questions about my request, please contact me.

#### **DEPARTMENT'S RESPONSE:**

We are unable in the context of a general information letter to give you a specific answer to your question. The term "in-house services" is determined on a case-by-case basis, based upon the unique facts and circumstances presented in each case.

Should you wish to obtain a private letter ruling for your individual situation, please submit the information required by Section 1200.110(b) along with a detailed description of the equipment and

specific use of the equipment that you believe may qualify for the high impact service facility exemption.

I hope this information is helpful. If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

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